No. 815. STATE TAX COMMISSION OF UTAH ET AL. *v.* UNTERMYER ET AL., EXECUTORS. On petition for writ of certiorari to the Supreme Court of Utah. May 4, 1942. *Per Curiam:* The petition for writ of certiorari is granted and the judgment is reversed on authority of *State Tax Commission of Utah* v. *Aldrich, ante,* p. 174. *Messrs. Grover A. Giles,* Attorney General of Utah, and *J. Lambert Gibson* for petitioners. *Mr. Eugene Untermyer* for respondents. Reported below: 116 P. 2d 926.